

G. R. S. 58

Previous references.

S.R. 4-05. S. 283 B. July 05.
File relating to N. H. 727 &
6/11/02.

1909.

(S.R.)

File No. 15-09

Serial Nos. 1, 2.

Later references.

to 156-27 (4-2)

27 P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1, 2.

Part B. for February 1910.

SUBJECT.

Stamped Receipts, for amounts over Rs 20/- drawn on account of expenses chargeable, to the personal Estate accounts.

1. From the Comptroller No. $\frac{277}{BIR 30}$ D. 14/7/09. Forwards for orders of Govt certain correspondence relating to the personal Estate accounts.
2. To the Comptroller, Mysore Gazette no. H. 4165 & 19 $\frac{2}{10}$ notifies the remission of stamp duty payable on receipts granted by the Officer in charge of the Palace Estates when acting on behalf of the Personal Estate accounts of the members ~~GDB 8,800-74-07~~ of the ruling family.

1909.

GENERAL AND REVENUE SECRETARIAT

(872)

NOTES.

File. No. 15-09

FILE HEADING.

Stamped receipts for accounts over
Rs 200. Drawn on account of expenses
chargeable to the personal estate accounts.

From

The Comptroller

No. 277/15/110 Dated 4/7/09 Received 15/7/09

Diary No. 996

Enclos. 4

Spare Copies. }

Serial No. /

BRIEF ABSTRACT OF LETTER.

Forward for order of Govt. Secy. in
connection relating to the
above

NOTES AND ORDERS.

The expenses in connection with
the personal estate accounts of
the ~~Baroda~~ members of the
Peshwa family in Mysore are
in certain cases received by the

Serial
No.

Palace Officer out of the Palace funds and are treated as advances from them and then adjusted by drawing the money from the Treasury.

2) In certain cases, the Palace Officer draws money from the Treasury ~~for account of~~ paying the salary of certain establishments connected with the personal estates.

It is not clear whether this transaction is also treated as advances ^{from} ~~from~~ the funds of Palace funds.

3) In both the cases referred to above the Palace Officer does not give stamped receipts for money drawn from the Treasury in excess of Rs 20/-.

4) The Palace Officer however is said to take stamped receipts for payments made by him in excess of Rs 20/-.

5) The question is whether the Palace Officer has to give stamped ^{receipts} ~~for~~ payments in excess

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No.

received by him in excess of Rs 20/-
in cases referred to in paras 12 supra
6). The Govt. advocate who
was consulted by the Comptroller
in the matter is of opinion
that the Palace Officer is bound
to give a stamped receipt
unless he draws the accounts
from the Treasury in the
exercise of his duty, as an Officer
of Govt. for the purpose of
distributing the personal
estate accounts among persons
entitled to get them from
Govt.

7) In No. 234-8/4-053,
of 8th May 1905 the Stamp duty
permitted in respect of instru-
ments executed by or on behalf
of or in favor of the Mysore Palace
in cases where the Palace would
otherwise be liable to pay the
duty.

Ordered for orders with a copy of the
Stamp Duty Regn.

mtg (log) If it is considered that
the Palace Officer is a fool

8/11

File No.

15

of 1909

4

(4)

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No.

Officer in this matter, then there is no difficulty at all, as no Stamp would be required.

But And, Even if ~~it~~ it is considered that he is not a Government Officer, no Stamp is necessary as by virtue of the notification put up, exempting the Palace from payment of Stamp duty. There can be no question that the Palace Officer ~~will be in dealing in his capacity as Palace~~ "Office" will be transacting business on behalf of the Palace when presenting bills for adjustment of the Personal Estate Account.

The Comptroller may therefore be informed that the receipts do not require to be stamped.

9/7/09. S.B.

1584

2nd copy

The question is not quite simple. ~~It~~ It is not quite certain whether the Palace Officer should be regarded as an agent of the Personal Estate or of the Palace. It is only in the latter case that the exemption granted by the Notu applies. Can the office ~~be~~ find out

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whether Collectors ^{or other officers} acting on behalf
of Court of Wards ^{or municipalities} grant stamped
receipts or not in such cases.
Any Comprehensive Commentary
on the Stamp Act, or the Civil
Account Code may contain
the info.

10/8/99

Am
St
10/9/99

Suled.

L

Go. No 75606-4-72558 of
13th Decr 897 except the stamp
duty chargeable on cheques drawn
on Govt. Treasuries by the President
of Dist. Fund & Mul Bd in favor of
Amlars & others for payment
for work sanctioned from Dist.
Dist. & Mul funds.

Y L X
original papers
under

Agree Go. No 7224-302 of 15/8/02
and Note no 7227 of 6/11/02 permit
the stamp duty chargeable on
receipts granted by Presidents
of Municipalities to Govt. Dept.
acknowledging payment of
more than Rs 20/-

No references are traceable

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No.

in any of the annotated editions
of the Stamp Law & excepting
the Collectors acting on behalf
of Council of Wards or Municipalities
from paying Stamp Duty on receipts
for payment of money to Rs 20/-
On the other hand there is an
express provision in the Civil
Account Code that ~~receipts~~
~~receipts do not~~ be obtained
cheques or receipts signed by a
Sout. Officer as Chairman of
a Municipality do not come
under the exceptions.

Where is this
please

9/9/09 SA
cc (6) of Govt. Secy. to Govt.
1/10/09

Due
8/9/09
and 9/9/09

9/9/09 SA

2/10/09

The Palace Offr should
be asked to state whether
he draws money as Palace
Offr in behalf of the Palace or
as agent of the

1 The Palace Offr can draw
amounts belonging to Personal

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No.

estates only as an agent em-
powered to deal with those
funds. He is thus neither
a Govt-offr nor a Palace Offr
in dourgo, and his re-
ceipts to the Treasury shd
be stamped.

2 It is however open to
Govt to forego the stamp ^{duty}
by a suitable notⁿ. As the
amount involved is so
very small, I would not ad-
vise the issue of such a
notⁿ of exemption.

Dewan

2470
13.9.09

[Signature]
9/9/09
SD
10/9/09

Please put up a copy of the papers (printed collection)
withholding these pecuniary allowances to the
members of the Ruby Family

[Signature]
23/9/09
24/9/09
24/9

872

File No.

15

of 190

9

8

Serial
No.

M

A copy of the Collection regd
is submitted

See
24/9/09
24/9

25/9/09: Slt

2706
29/9/09
Dean

Please circulate to First Council at
being up at Council meeting
19 Dec 09

Circulate

803
21/12/09

530
21/12/09

Seen MVR 21/12/09

3840
7-1-10-

8/15-09

(10)

Extract from the Proceedings of the 243 Meeting
of the Council of His Highness the Maharaja,
held at Mysore on the 22nd & 23rd 19
December 1909.

III. Subject.-(Clause of Schedule).

Question whether the officer in charge of the Palace Establishments is or is not required by law to furnish stamped receipts for sums of money drawn by him from the District Treasury at Mysore for expenses chargeable to the Personal Estate Accounts.

O P I N I O N.

Under the law as it stands the Palace officer should pass stamped receipts for amounts drawn from the Personal Estate Accounts, as in this matter he acts not in the capacity of a Government officer or Palace officer but as an agent or representative of the owners of the estates.

Sd/- T. Ananda Row.

Dewan of Mysore.

" E x t r a c t "

C. S. Balasundaram
Offg. Secretary to Government.

874. 15-09

(12)

Record of Cases submitted for the Orders
of His Highness the Maharaja.

Subject.

21
13.1.10
759

Question whether the Officer in charge
of the Palace Establishments is or is
not required by law to furnish stamped
receipts for sums of money drawn by him
from the District Treasury at Mysore for
expenses chargeable to the Personal
Estate Accounts.

Order.

766
24.1.10

Recy
Write the run keep 20
The
20 pages

874

File No.

15

of 190

9

(13)

See
More
new
account
(shungh)
22.11.10
1 file



The Palace, Mysore

20th January 1910.

7606
The
Mysore
Draft - notice
25/1/10

See
25/1/10

25/1/10

My dear Sir,

With reference to File No. 759 dated 13-1-10, which I return herewith, His Highness is of the opinion that the Officer in charge of the Palace Establishments, Mysore, who always takes action under his direct orders, should not be compelled to bear stamped receipts for payments received by him from the local District Treasury. The presumption that the Palace Officer acts in such matters as an agent or representative of the owners of the estate and not in the capacity of a Government Officer, the Palace Officer is a rebuttable, if not an incontestable one. His Highness will, therefore, be obliged if you will kindly have the necessary orders in this regard issued agreeably to his wishes as given expressed above.

Yours sincerely,

T. Ananda Row Esq., B.A.,

Deputy of Mysore, Bangalore.

P. Raghavadas

Recd
5.5 PM
ml
25/1/10

Draft ruled

25/1/10

27/1/10

this draft won't do.

Please put up draft

notification under the Stamp

Act Example of the Palace

SM

File No.

15 of 1909

(14)

Serial
No.

Office for the receipt of stamps and
receipt remitting the Stamp duty
payable on receipts granted by the Palace
Office in charge of the Palace Establishments
when acting on behalf of the Personal Estate
accounts

Dated 27/1/10. Sd

Draft note addressed is put up

Trace
27/1/10
28/1/10

28/1/10. Sd

Secy.

may be approved

Dewan this 2nd

2691
31.1.10

29.1.10

Hm
31/1/10

Sd
29/1/10

1/4/10
Sd
1/4/10

4307
2.2.10

Dewan
4307
2.2.10

Draft approved

Issue
4/7/10

P.T.O.

Serial
No.

2

To the Compiler, Mysore Gazette
no. 4165 of 19.2.10.

Noting the remission of stamp duty as
payable on receipt granted by the officer in
charge of the Palace Estates when acting as
a half of the Personal Estate Accounts of the
members of the Cheluvu family.

1

Budget + Resource Department.

190

From

J. S. CHAKRAVARTI, Esq.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

C. S. Balasundaram Esq., B.A.,
My Secretary to the Govt of Mysore,
General + Revenue Depts.

Dated

Despatched 14 July 1909.

Received

No. 227 E
B + R 30.

Subject Matter.

*Soliciting orders of Govt
as to whether the Palace Office
is or is not required by law
to furnish stamped receipts
for sums exceeding Rs 20/-*

5457 S

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted.

No. 277 *54*
MR. 30

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the *14* July 1909.

FROM

J. S. CHAKRAVARTI, Esq., M.A., F.R.A.S., etc.,

Comptroller to the Govt. of

His Highness the Maharaja of Mysore.

To

C. S. Balasubrahmanyan Iyer Esq., B.A.,

Offg. Secretary to the Government of Mysore,

General and Revenue Department.

SIR,

I have the honour to solicit the orders of Government as to whether the Officer in charge of the Palace Establishment is or is not required by law to furnish stamped receipts for sums exceeding Rs. 20/- drawn by him from the District Treasury at Mysore on account of the expenses chargeable to the Personal Estate Accounts.

2. For sums drawn on behalf of these estates, no stamped receipts are at present being furnished by the Palace Officer; and he states that such receipts are necessary as he draws the sums from the Treasury in receipt of the advances made on account of the Personal Estate expenses out of Palace Funds to the first instance.

3. My Office having entertained a doubt as to the legality of the procedure, the Government Advocate was consulted. He is of opinion that, under the Stamp Regulation (II of 1900) there is an exemption from stamp ^{duty} granted to this class of receipts, and that, as the Officer in charge of the Palace Establishment is not a

D.O. No 823 dated $\frac{25^{th}}{26^{th}}$ May 1909 from the Officer in charge of the Palace Establishments in Mysore to the Comptroller, Mysore Government.

My bills for recoupment of payments made by the Palace in the first instance on account of the Establishment etc. charges of Government Motor Section from November 1907 to December 1908 kindly passed by you recently having been sent to the District Treasury, Mysore the Treasury Officer has returned them uncashed saying that a certificate should be made on each of the bills to the effect that Receipt Stamps will be affixed for all payments exceeding Rs. 20/-. Likewise, my bill amounting to Rs. 18578-14-4, since passed by you for sums paid to Mr. E. R. Subroyer in connection with the construction of the 3rd Maharajah's mansion in Mysore from January to March '09 has also been received back without encashment, this time, though my previous bills on this account were duly cashed in the District Treasury here without such a certificate hitherto.

2. The bills in question, it will be seen, are not for any payments that require to be made to any parties etc, but for adjustments of payments already made by the Palace, the amount whereof has been treated as advance in Palace accounts. Accordingly, the words "contents received" have been duly written on the bills. In several such cases the necessary adjustments, I understand, used to be made in your office

7

Letter No. 7306/1232 dated 11th June 1909 from the
Comptroller, Mysore Government, to the Government
Advocate, Bangalore.

I have the honor to state that the State
pensions to the Members of the Ruling Family in
Mysore are adjusted every year in the books of this
office by credit to the Personal Estate Accounts main-
tained by Government in the name of each such
member. In making the annual adjustments
Government do not take any receipts much
less stamped receipts from the members for
credit afforded to their accounts by debit to
Government.

2. A portion of the expenses connected with
these Personal Estate accounts is being incurred
by the officer in charge of the Palace Establish-
ments from Palace funds in the first instance
and the amounts so paid are recouped by
him by drawing from the Mysore District
Treasury. No receipt stamp is affixed to the
receipts given by the Palace Officer for sums
drawn from the Treasury even though they are
in excess of Rs 20. The Treasury Officer, Mysore
recently objected to this procedure and the
Palace Officers explanation is that the

bills in question are not for any payments required to be made to any parties but for adjustments of payments already made by the Palace and treated as advances in the Palace accounts. Whether the payments to the parties has been made by the Palace Officer in advance or in arrears, the transaction between the Government on the one hand and the Palace Officer or the Personal Estate Account which he represents on the other remains unaltered and as such appears to require all the formalities required by Law.

3. In some cases the Palace Officer draws money from the Treasury on account of paying the salary of certain Establishments connected with the Personal Estate but objects to give a stamped receipt to the Treasury on the ground that he has already obtained stamped receipts from the parties for all payments made by him in excess of Rs 20. The stamped receipts obtained from the parties by the Palace Officer might be a legal acquittance only as between the Palace Officer and the parties to whom payment was made but — cannot be any ~~legal~~ acquittance whatever as between Government and the Personal Estate Account.

4. The question now is whether in order to have a legal acquittance Government

4
should obtain stamped receipts.

- (1) from the Palace Officer for the amounts drawn by him in recoupment of the payments made by him from Palace funds for which he has not taken stamped receipts and
- (2) from the Palace Officer for payments made by him for which he has taken stamped receipts.

5. My office is not aware of any special exemption made by Law in the case of these Personal Estates and I therefore request the favour of your informing me how the Law stands in the matter so as to enable me to refer the matter, if necessary, for the orders of Government.

— " —
"Copy."

A. Balakrishnan
Assistant Superintendent
Record Department.

965
/

10

Letter No.316 dated the 18th June 1909 from the Govern-
ment Advocate in Mysore, Bangalore, to the Comptroller,
Mysore Government.

In reply to your letter No.7306/B&R.1232 dated the 11th instant, I have the honour to state that receipts, granted by or on behalf of the members of the Ruling Family in Mysore, in respect of their State Pensions, have not, so far as I am aware of, been exempted from Stamp duty under the Stamp Regulation II of 1900.

X

2. The answer to the question whether the Officer in charge of the Palace Establishments, is bound to pass duly stamped receipts for amounts drawn by him from the District Treasury at Mysore out of the Personal Estate accounts of the members of the Ruling Family, depends on the capacity in which the said officer acts in drawing such amounts. If he does this in the exercise of his duty as an Officer of Government for the purpose of distributing the same among persons entitled to get it from Government and in carrying out this duty obtains duly stamped vouchers from the payees, the receipts executed by him for the amounts so drawn come within the exemption contained in the proviso to section 3 of the Regulation. If, on the other hand, the Officer cannot be said to be acting on behalf of Government in the transaction, the receipts or acknowledgments for money passed by him must bear a stamp of one anna as required by law whether he himself obtains any receipts from the payees or not.

3. It is open to Government, in the exercise of the powers vested in them by section 9 of the Regulation, to exempt this class of receipts from stamp duty.

' C C P Y '

A. Balakrishnan

985 Asstt; Superintendent, Record Department.

Diary No. of letter replied to

290

Trans-412
27/12
Handwritten

General and Rev. Secretariat

(874)
, the 190

Date of issue

19-2-1910

Signed by

W. Kulendra

Notu. No. 784165

2/19-2-1910

In exercise of
the powers conferred
by Sec. 9 of the Mysore
Stamp Regn. II of 1900
it is hereby notified
that the Govt. of
the Maharaja of
Mysore are pleased
to permit the stamp
duty payable on
receipts granted by
the Officer in Charge
of the Palace Establish-
ments when acting
on behalf of the Personal
Estimate Accounts of the

Members of the Ruling Family

P. D.

SUBJECT.

The

To the Hon. Secy Mysore Govt.
for publication in 3 successive
issues of the Mysore Govt. Part II

over.

2/19-2-1910

NO 264166

dy 19-2-1910

Copy. to the Comptroller with
reference to his letter ²²_{BN 236}
of the 14th July 1909 about
stamping receipts given by the
Officer in charge of the Palace
Establishments for sums
exceeding Rs 20 drawn by
him from the District
Treasury at Mysore on account
of the expenses chargeable to
the Personal State Accounts

B6

R

For Secy
25/1/10

List of enclosures,

Copied by *W. Krishna*
Examined by *18-2-20*